

IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
DISTRICT OF PUERTO RICO

In re:	)	
	)	Case No. 10-08623-ESL
RUBEN MARRERO VAZQUEZ and	)	
MADELINE J. VALCARCEL CERVERA,	)	
	)	Chapter 13
Debtors.	)	
	)	

UNITED STATES' MOTION TO APPROVE  
A LATE PROOF OF CLAIM

COMES NOW the United States and respectfully requests that the Court approve the filing of proof of claim number 17 after the government bar date.

On September 17, 2010, the debtors filed a Chapter 13 bankruptcy petition. (Doc. # 1.) The government bar date to file a proof of claim was March 16, 2011. However, the Internal Revenue Service did not learn of the debtor's bankruptcy filing until April 19, 2011, when it received the section 341 notice of meeting of creditors. See Declaration of Nathalie Peláez, ¶3, filed contemporaneously with this motion. The provisions governing the time to file a proof of claim depend on the creditor receiving notice of the bankruptcy. Thus, if a creditor is not properly notified, the time for filing a proof of claim does not run against that creditor.

WHEREFORE, the United States requests that the Court approve the filing of proof of claim number 17.

### **NOTICE OF TIME TO RESPOND**

Within ten days after service as evidenced by the certificate of service, and an additional three days pursuant to Federal Rule of Bankruptcy Procedure 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.

DATED: May 23, 2011.

JOHN A. DiCICCO  
Principal Deputy Assistant Attorney General  
Tax Division

/s/ W. Bradley Russell  
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing document has been made this 23rd day of May, 2011, by filing with the Court's CM/ECF electronic filing system, which shall send electronic notice to the participants in this case, including the following:

Edgardo Mangual Gonzalez, Esquire  
EMG Despacho Legal, Crl.  
Edificio La Electronica  
Suite 201-A, Calle Bori 1608  
San Juan, Puerto Rico 00927

Alejandro Oliveras Rivera, Esquire  
Chapter 13 Trustee  
Post Office Box 9024062  
San Juan, Puerto Rico 00902-4062

Additionally, service of the foregoing document has been made this 23rd day of May, 2011, by mail to the following:

Monsita Lecaroz Arribas  
Office of the United States Trustee  
Ochoa Building  
500 Tanca Street  
Suite 301  
San Juan, Puerto Rico 00901

/s/ W. Bradley Russell  
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